



Corporation  
for Public  
Broadcasting

# SEMIANNUAL REPORT

## OFFICE OF THE INSPECTOR GENERAL AND AUDIT RESOLUTION ACTIVITIES

OCTOBER 1, 2023 THROUGH MARCH 31, 2024



## Foreword

Congress authorized the establishment of the Corporation for Public Broadcasting (CPB) in 1967 to encourage and support public media programming for instructional, educational, and cultural purposes; and to ensure that public media is free from government interference. CPB is a private non-profit corporation that is governed by a Board of Directors (Board) appointed by the President and confirmed by the Senate. CPB funds over 1,500 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year 2024, CPB received \$525 million for its general appropriation, \$60 million for a public media interconnection appropriation from Congress, \$21.8 million in Ready to Learn funds as part of a five-year grant from the U.S. Department of Education, and a \$56 million grant from the Federal Emergency Management Agency for the Next Generation Warning System.

In 1988, to promote the economy, efficiency, effectiveness, and integrity of CPB initiatives and operations, Congress established CPB's Office of the Inspector General (OIG). As an independent component of CPB, the OIG reports to the CPB Board through its Audit and Finance Committee.

Congress requires that the Inspector General and the head of CPB report semiannually about OIG operations and activities and about CPB audit resolution results. Because CPB is a small organization, we created this joint report. In the first section, we report on the OIG's efforts and in the second, we present CPB's audit resolution activities.



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# I. OFFICE OF THE INSPECTOR GENERAL

## MESSAGE FROM THE INSPECTOR GENERAL

March 31, 2024

I am pleased to submit this Semiannual Report to Congress detailing the Office of the Inspector General's activities during the period starting October 1, 2023. The work highlighted in this report is the product of our objective to promote economy, efficiency, and effectiveness in public media through our oversight of the Corporation for Public Broadcasting's (CPB) important mission.

During this reporting period, we issued four audit reports, one evaluation report, and one external peer review report. The station audits found errors in the reporting of Non-Federal Financial Support in accordance with CPB's Financial Reporting Guidelines and questioned costs. The station audits and limited scope evaluation found non-compliance with Communications Act and CPB's Community Service Grant (CSG) General Provisions and Eligibility requirements including advance meeting notice and posting annual financial information on the station's website. We continued to perform unannounced evaluations of stations to review compliance with Act and CSG requirements.

Our office has returned to conducting on-site fieldwork, while continuing to utilize virtual tools to communicate with auditee personnel and improve audit efficiencies. We will continue to innovate and maintain connections with colleagues, grantees, and the public to accomplish our mission.

I extend my continued appreciation to the talented individuals responsible for the work contained in this report. I am proud of their resilience and adaptability. Thank you to the CPB Board, Congress, and CPB management for consistently supporting our office. I look forward to continuing our effective working relationships with our stakeholders and CPB grantees to further accountability in CPB initiatives and operations.

A handwritten signature in black ink that reads 'Kimberly A. Howell'.

Kimberly A. Howell  
Inspector General



## Reports Issued in the Period Ending March 31, 2024

Report Number / Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
		Total	Unsupported		
<i>Audits:</i>					
ASJ2213-2403 2/16/2024	Audit of Community Service and Other Grants Awarded to KTTZ-TV and KTTZ-FM, Licensed to Texas Tech University, Lubbock, Texas for the Period September 1, 2019 through August 31, 2021	\$1,544	\$0	\$25,179	5
APO2312-2405 3/19/2024	Audit of the Editorial Integrity and Leadership Initiative Corporation for Public Broadcasting Grant #34872-RAD Awarded to the Arizona Board of Regents, Arizona State University for the Period October 1, 2018 through April 30, 2021	\$0	\$0	\$0	0
AST2316-2406 3/22/2024	Audit of Community Service and Other Grants Awarded to KSMQ-TV, Licensed to KSMQ Public Service Media, Inc., Austin, Minnesota, for the Period July 1, 2020 through June 30, 2023	\$1,143	\$1,143	\$11,256	5
AST2308-2407 3/29/2024	Audit of the Community Service and Other Grants Awarded to KAET-TV (Arizona PBS), Licensed to the Arizona Board of Regents for Arizona State University, Phoenix, Arizona for the Period July 1, 2020 through June 30, 2022	\$32,908	\$0	\$159,920	7



## Reports Issued in the Period Ending March 31, 2024 (cont'd)

Report Number / Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
		Total	Unsupported		
<i>Evaluation:</i>					
ECR2315-2401 12/13/2023	Evaluation of WOMR-FM, Lower Cape Communications, Inc., Compliance with Selected Communications Act and General Provisions Transparency Requirements	\$0	\$0	\$0	2
<b>March 2024 Total</b>		<b>\$35,595</b>	<b>\$1,143</b>	<b>\$196,355</b>	<b>19</b>

As defined by the Inspector General Act (IG Act), as amended, “questioned costs” are those that are: 1) identified due to an alleged violation of a provision governing the expenditure of funds; 2) not supported by adequate documentation; or 3) unnecessary or unreasonable. “Funds put to better use” are those that could be used more efficiently, e.g., by reducing expenditures or deobligating funds. We use “funds put to better use” to report Community Service Grant (CSG) overpayments made to stations due to stations reporting ineligible Non-Federal Financial Support (NFFS) to CPB. CPB calculates its annual CSG award amounts based on the station’s reported NFFS. These CSG overpayments should have been available for distribution to other eligible stations.

## Audits

### *Audit of Community Service and Other Grants Awarded to KTTZ-TV and KTTZ-FM, Licensed to Texas Tech University, Lubbock, Texas for the Period September 1, 2019 through August 31, 2021*

*We found that KTTZ-TV and KTTZ-FM incurred questioned costs of \$1,544 and overstated Non-federal Financial Support by \$211,585 resulting in \$25,179 in Community Service Grant overpayments, reported as funds put to better use.*

We audited CPB grants awarded to KTTZ-TV and KTTZ-FM, licensed to Texas Tech University. The grants reviewed included television and radio CSGs; Interconnection; Universal Service Support; Healthy Network Initiative; Coronavirus Aid, Relief, and Economic Security Act (CARES Act); American Rescue Plan Act (ARPA); and Texas Operation and Service grants for the period July 1, 2019 through June 30, 2021.



Our objectives were to determine whether the stations: a) claimed NFFS on its Annual Financial Reports (AFR) in accordance with CPB Financial Reporting Guidelines (Guidelines); b) complied with the Communications Act (Act) and Certification of Eligibility requirements; and c) expended grant funds in accordance with grant agreement requirements.

Based on our audit, we found that the stations complied with CPB grant and Act requirements, except for:

- overstated NFFS totaling \$211,585 resulting in CSG overpayments of \$25,179 (reported as funds put to better use);
- questioned costs of \$1,544;
- providing seven-days advance notice of public meetings and posting the current CPB AFR on the stations' websites; and
- discretely accounting for radio restricted expenditures.

We recommended that CPB require the stations to:

- repay \$26,723 (\$25,179 in CSG overpayments and questioned costs of \$1,544);
- fully comply with CPB requirements to provide seven-days advance notice of upcoming public meetings and ensure the AFRs are posted to the stations' websites;
- comply with CPB discrete accounting requirements; and
- identify the corrective actions and controls it will implement to ensure future compliance with CPB NFFS reporting requirements, to comply with CPB requirements, and ensure radio and TV activities are charged against the correct funding sources.

In response to the draft report, station management mostly agreed with our overstated NFFS, questioned costs, and AFR finding. Station management did not agree that they were not compliant with the seven-day meeting advance requirements and discrete accounting requirements. Management's response proposed actions to address all reported issues.

Based on station management's response to the draft audit report, we consider six recommendations unresolved and open, and one recommendation resolved but open pending CPB's final management decisions.

CPB's management decision resolving the report's findings and recommendations is due by August 14, 2024.

*[Audit of the Editorial Integrity and Leadership Initiative Corporation for Public Broadcasting Grant #34872-RAD Awarded to the Arizona Board of Regents, Arizona State University for the Period October 1, 2018 through April 30, 2021](#)*

*We found that the Arizona Board of Regents, Arizona State University (ASU) complied with grant recordkeeping and reporting requirements to fairly present grant revenues and expenditures, grant spending requirements, and other grant requirements.*



We audited the Editorial Integrity and Leadership Initiative grant awarded by CPB to the Arizona Board of Regents, Arizona State University for the period October 1, 2018 through April 30, 2021. Our objectives were to determine whether: a) financial reports fairly present grant revenues and expenditures; b) costs were incurred in accordance with grant requirements; and c) grantee complied with grant requirements.

Based on our audit, we found that ASU complied with:

- grant recordkeeping and reporting requirements to fairly present grant revenues and expenditures;
- grant spending requirements; and
- other grant requirements.

As a result, we had no findings and recommendations to report.

In response to the draft report, ASU personnel were pleased that we found they were in compliance with grant requirements. Officials noted that they are dedicated to upholding ASU's adherence to CPB's standards and prioritizing its mission and operations.

CPB issued its audit determination letter on March 25, 2024, with no further actions required.

*Audit of Community Service and Other Grants Awarded to KSMQ-TV, Licensed to KSMQ Public Service Media, Inc., Austin, Minnesota, for the Period July 1, 2020 through June 30, 2023*

*We found that KSMQ-TV overstated NFFS by \$87,996 resulting in \$11,256 in CSG overpayments, reported as funds put to better use, and incurred questioned cost of \$1,143 for lack of adequate documentation.*

We audited CPB grants awarded to KSMQ-TV, licensed to KSMQ Public Media Service, Inc., Austin, Minnesota. The grants reviewed included television CSGs, Interconnection, Universal Service Support, and ARPA grants for the period July 1, 2020 through June 30, 2023. Our objectives were to determine whether the KSMQ-TV: a) claimed NFFS on its AFRs in accordance with CPB's Guidelines; b) complied with the Act and CPB's grant certification and eligibility requirements; and c) expended CPB grant funds in accordance with grant requirements.



Based on our audit, we found that KSMQ-TV did not fully comply with all CPB requirements because KSMQ-TV:

- overstated NFFS totaling \$87,996, resulting in CSG overpayments of \$11,256 (reported as funds put to better use);
- incurred questioned costs of \$1,143 for lack of adequate support documentation;
- did not comply with Act and grant requirements to ensure required information is made available to the public for open and closed meetings and did not fully comply with its Community Advisory Board (CAB) responsibilities; and
- incorrectly reported the station's CSG expenditures for each fiscal year on its AFR Schedule E because the CSG expenditures were not reconciled to each CSG grant spending period.

We recommended that CPB management require KSMQ-TV to:

- repay \$12,399 (\$11,256 in CSG overpayments and questioned costs of \$1,143);
- fully comply with Act and grant requirements for open and closed meetings and CAB responsibilities;
- ensure its AFR Schedule E properly reports CPB expenditures; and
- identify the corrective actions and controls it will implement to ensure future compliance with CPB requirements for NFFS reporting requirements, allowable costs, Act and grant requirements, and AFR Schedule E reporting.

In response to the draft report, station officials agreed with our findings, stated the comprehensive review provided insights into its operations, and that they are committed to addressing the findings and implementing corrective actions to ensure compliance with CPB requirements. KSMQ officials added that the station is developing a corrective action plan that they will implement promptly and transparently.

Based on KSMQ officials' response to our draft audit report, we consider six recommendations resolved but open and one recommendation unresolved and open pending CPB's final management decisions.

CPB's management decision resolving the report's findings and recommendations is due by September 18, 2024.

[Audit of the Community Service and Other Grants Awarded to KAET-TV \(Arizona PBS\), Licensed to the Arizona Board of Regents for Arizona State University, Phoenix, Arizona for the Period July 1, 2020 through June 30, 2022](#)

*We found that KAET-TV (Arizona PBS) overstated NFFS by \$1,270,942 resulting in \$159,920 in CSG overpayments, reported as funds put to better use, and questioned costs of \$32,908.*



We audited CPB grants awarded to KAET-TV (Arizona PBS), licensed to the Arizona Board of Regents for Arizona State University, Phoenix, Arizona. The grants reviewed included television CSGs, Interconnection, Universal Service Support, CARES Act, ARPA, and Ready to Learn grants for the period July 1, 2020 through June 30, 2022.

Our objectives were to determine whether the station: a) claimed NFFS on their AFRs in accordance with CPB's Guidelines; b) complied with Act and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements.

Based on our audit, we found that Arizona PBS complied with CPB grant and Act requirements, except for:

- overstated NFFS totaling \$1,270,942 resulting in CSG overpayments of \$159,920 (reported as funds put to better use);
- questioned costs of \$32,908;
- providing seven-days advance notice of Community Advisory Board (CAB) public meetings, posting the most current CPB AFR and Audited Financial Statements (AFS) on the station's website, and making its CPB Employment Statistical Report available to the public;
- inaccurate reporting on its AFR due to misclassifying NFFS revenues in AFR Schedule A and underreporting total station expenditures by \$17,237 in AFR Schedule E; and
- fully complying with CPB recordkeeping requirements and financial reporting requirements of Generally Accepted Accounting Principles (GAAP).

We recommended that CPB management require Arizona PBS to:

- repay \$192,828 (\$159,920 in CSG overpayments and \$32,908 in questioned costs);
- review the prior two-year period for NFFS overstatements related to the exclusion of substantial premiums from membership revenues and recover any related CSG overpayments;
- fully comply with Act and CPB requirements to provide seven-days advance notice of upcoming CAB meetings, post the most current CPB AFR and AFS on the station's website, and make its CPB SAS Employment Statistical Report available to the public; and
- identify the corrective actions and controls it will implement to ensure future compliance with all CSG grant and Act requirements, including CPB financial recordkeeping and reporting requirements of GAAP.

Station management agreed with our findings on overstated NFFS, questioned costs, Act and CPB General Provisions, CPB AFR reporting, and GAAP compliance.

Based on station management's response to the draft audit report, we consider six recommendations unresolved and open pending receipt of corrective actions and CPB's acceptance of those actions, and four recommendations resolved and open pending CPB's final management decisions.

CPB's management decision resolving the report's findings and recommendations is due by September 25, 2024.



## Evaluation

### COMMUNICATIONS ACT AND GENERAL PROVISIONS EVALUATIONS

As part of our FY 2024 annual plan, the OIG continued to perform unannounced station evaluations to assess accountability for compliance with grant requirements on station websites. The OIG reviewed each station's website for compliance with eleven specific Act and CPB CSG General Provisions requirements. These requirements included Act open meeting requirements for advance notice and closed meeting disclosures; making financial information and the Local Content and Service Report available; and grant requirements to identify station executives and Board officials. The findings are summarized below with a link to the full report.

#### [Evaluation of WOMR-FM, Lower Cape Communications, Inc., Compliance with Selected Communications Act and General Provisions Transparency Requirements](#)

Based on our evaluation of WOMR-FM's website on September 25, 2023, we found the station was compliant with seven of the nine applicable requirements. The station was not compliant with two requirements. The remaining two requirements were not applicable.

Specifically, we found that WOMR-FM was not compliant with posting the most recent CPB Financial Summary Report (FSR) on the station's website and did not accurately and completely list its CAB members on the station's website. In response to our review, the station took immediate corrective actions to comply with both requirements.

We recommended that CPB require WOMR-FM to identify the corrective actions and controls it will implement to ensure future compliance with Act requirements for open financial records and General Provisions and Eligibility requirements for transparency.



## Additional Reporting Requirements

### RESOLUTION OF RECOMMENDATIONS

The following table summarizes CPB’s management resolution activities for this reporting period. We have included reports with monetary and non-monetary administrative recommendations in this table.

Description	Number of Reports	Questioned Costs		Funds Put to Better Use
		Total	Unsupported	
Reports for which no management decision had been made by the start of the reporting period.	6	\$285,031	\$212,065	\$779
Reports issued during the reporting period.	4	\$35,595	\$1,143	\$196,355
<b>Subtotals</b>	<b>10</b>	<b>\$320,626</b>	<b>\$213,208</b>	<b>\$197,134</b>
Reports for which a management decision was made during the reporting period:	7			
• Dollar value of recommendations agreed to by management		\$232,064	\$212,065	\$267,637*
• Dollar value of recommendations not agreed to by management		\$52,967	\$0	\$0
Reports with no management decision at the end of the reporting period.	3	\$35,595	\$1,143	\$196,355

\* This total includes disallowed funds put to better use (FPBU) of \$779 and penalties of \$266,858



## REPORTS ISSUED BEFORE THIS REPORTING PERIOD WITH OPEN RECOMMENDATIONS

The following table presents reports issued before October 1, 2023, with open recommendations as of March 31, 2024.

Entity / Report Number / Date Issued	Recommendations	Resolution Date	Potential Cost Savings	Number of Open Recommendations	Due Date of Corrective Action
KSHI-FM / ECR2305-2306 / 3/31/2023	1) post the most recent FSR and unaudited financial statements to its website; and	8/17/2023	\$0	1	April 2024
	2) identify the corrective actions and controls it will implement to ensure future compliance with Act and CPB requirements for open financial records.		\$0	1	April 2024
WSRE-TV / AST2209-2310 / 8/02/2023	1) repay \$57,990 in CSG questioned costs; and	11/21/2003	\$5,023	1	1st Qtr. FY 2025
	3) repay \$779 in CSG overpayments; and		\$779	1	1st Qtr. FY 2025
KSVR-FM / ECR2313-2312 / 8/31/2023	2) identify the corrective actions and controls it will implement to ensure future compliance with Act and CPB requirements for open financial records.	2/27/2024	\$1,000	1	April 2024
NewsHour / APJ2211-2314 / 9/19/2023	1) recover \$227,041 in questioned costs from NewsHour, (\$107,333 paid directly from CPB funds);	3/14/2024	\$480,821	1	April 2024



Audit Entity / Report Number / Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Due Date of Corrective Action
NewsHour / APJ2211-2314 / 9/19/2023 (cont'd)	2) enforce existing grant requirements that grantees must keep books, records, and general ledger accounts related to the grant sufficient to enable overhead, and other administrative allocations (e.g., manpower job positions, facilities, and equipment) used by the grantee to report its actual costs to CPB that are traceable to the grantees official accounting records;			1	April 2024
	3) require NewsHour to identify actions to ensure its future compliance with CPB grant requirements;			1	April 2024
	5) submit the required ancillary revenue reports to CPB; and			1	April 2024
	6) identify its corrective actions to ensure future compliance with ancillary revenues reporting requirements.			1	April 2024
	7) provide the required reports directly to CPB; and			1	April 2024
	8) identify the corrective actions it will take to ensure future compliance with final financial reporting requirements. accounting records;			1	April 2024



Entity / Report Number / Date Issued	Recommendations	Resolution Date	Potential Cost Savings	Number of Open Recommendations	Due Date of Corrective Action
KDNA-FM / ECR2301-2316 / 9/28/2023	1) fully comply with Act requirements for advance notice for open meetings and for making the reasons for a closed meeting available to the public within 10 days following the closed meeting date;	3/19/2024	\$5,000	1	May 2024
	2) identify the corrective actions and controls it will implement to ensure future compliance with Act requirements for open and closed meetings, as well as making financial information available to the public;			1	May 2024
	3) update its Diversity Statement to fully address the CPB diversity requirements and have its LCSR available to the public.		\$500	1	May 2024
<b>Total</b>			<b>\$493,123</b>	<b>15</b>	



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## Investigative Activities

The IG Act provides for the OIG to receive and investigate complaints or allegations involving potential violations of law, rules, or regulations, mismanagement, gross waste of funds, or abuse of authority. We receive allegations through a variety of means, including our hotline. We review allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation, or referred to CPB or another entity. If we decide to investigate, our results must be reported here. We may refer the results of our investigations to appropriate prosecuting authorities for action, and such actions must be reported here.

### ALLEGATIONS AND HOTLINE COMPLAINTS

At the beginning of this reporting period, we had no carryover complaints. During this reporting period, we received 62 new complaints. We closed 42 complaints because we determined that they either lacked merit or specificity, the complaint was not within our purview, or the issues were already under review. We referred or provided information on the other 20 complaints including referrals made to CPB management or internally for review. At the end of the reporting period, no complaints remained open.

### INVESTIGATIONS

During this reporting period, we did not open any new investigations and we do not have any ongoing investigations.

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## Other OIG Activities

### AUDIT PEER REVIEW

The OIG's most recent audit peer review was conducted by the Office of the Special Inspector General for the Troubled Asset Relief Program for the year that ended March 31, 2022. We received a rating of pass, which is the highest level of assurance an audit organization can receive, and the report contained no recommendations. The report is dated January 20, 2023, and can be reviewed on our website at the following link. [\*System Review Report on the Corporation for Public Broadcasting Office of Inspector General's Audit Organization.\*](#)

Our office conducted a peer review of the audit activities of the U.S. Government Printing Office (GPO), Office of the Inspector General. We issued our final report on March 15, 2024. The final report can be reviewed on the GPO OIG website at the following link. [\*Review of the system of quality control for the Audit Organization of the Government Publishing Office, Office of the Inspector General in effect for the period of October 1, 2020, through September 30, 2023. \(Office of the Inspector General, Corporation for Public Broadcasting\).\*](#)



## INSPECTION & EVALUATION PEER REVIEW

The OIG's most recent inspection and evaluation peer review was conducted by the Farm Credit Administration OIG for the period that ended September 30, 2021. The peer review determined that CPB OIG's policies and procedures were generally consistent with the seven Blue Book standards and that the two reports reviewed both generally complied with those same seven standards. The report is dated January 28, 2022, and can be reviewed on our website at the following link. [\*Inspection and Evaluation Peer Review of the Corporation for Public Broadcasting Office of the Inspector General\*](#)

## OIG OUTREACH

During this reporting period, the Inspector General (IG) and other OIG staff completed four audits and one unannounced station compliance evaluation. These audits and evaluation provided the opportunity for the IG and OIG staff to interact with station officials and to convey not only the result of the audit or evaluation work, but also overall information about the OIG, our mission, and CPB compliance requirements.

### *Station Outreach*

During this reporting period, in addition to the completed audits, we conducted two on-site entrance conferences to initiate our fieldwork. Further, we are preparing to conduct a training module during the Public Media Business Association annual conference in May. The seminar will cover topics including what to expect during an OIG audit or evaluation, issues identified during audits and investigations, how to discuss issues with boards of directors, and how to guard against potential fraud and cyber security threats.

### *Participation in CIGIE*

The IG continues to serve as a member of CIGIE committees: Integrity, Audit, Legislation, Inspection and Evaluation, and Diversity, Equity, Inclusion and Accessibility.



## II . CPB AUDIT RESOLUTION ACTIVITIES

### MESSAGE FROM THE CHIEF FINANCIAL OFFICER AND TREASURER

March 31, 2024

The audit function provided by the OIG plays a critical role in enforcing compliance with both statutory requirements and CPB policies in relation to eligibility and utilization of funds received in the form of grants or contracts from the corporation. CPB management works closely with the OIG in support of an overall shared goal to maximize the value to the American Public of the public media system from the financial support provided by Congress. In addition to compliance, OIG audits provide an important tool for CPB management to assess the effectiveness of our many programs to ensure that limited resources provided by CPB are utilized with their intended statutory purposes. The collaborative working relationship between CPB and OIG staff has led to many enhancements in the public media system.

Audit and the limited-scope evaluation review findings provided by the OIG are an important element in assessing the effectiveness of and influencing modifications to CPB policies and procedures. We continue to believe the success of these efforts has been demonstrated by the on-going trend of fewer audit findings and minimal questioned costs and funds put to better use.

We believe these results are highly correlated to CPB communications with grantees and required grantee training on compliance with the Communications Act and CPB policies. The OIG also conducts information sharing sessions at public media meetings and conferences to provide insight on their audit findings to licensees on compliance matters. These sessions have been highly effective in educating our grantees.

We are proud of the role that CPB provides in our management and oversight of American taxpayer investments in public broadcasting.

A handwritten signature in blue ink, appearing to read 'William P. Tayman, Jr.', written over a light blue circular stamp.

William P. Tayman, Jr.  
Chief Financial Officer and Treasurer



## Recovering Disallowed Costs and Funds Put to Better Use

During this reporting period, CPB management issued seven management decisions<sup>1</sup> that addressed administrative and monetary findings. The following table presents the results of management's actions.

Description	Number of Reports	Dollar Value of Disallowed Costs	Dollar Value Funds Put to Better Use
Reports with management decisions for which final action had not been completed by the start of the reporting period.	4	\$0	\$307,063
Reports for which management decisions were made during the reporting period	7	\$232,064	\$267,637
<b>Subtotal</b>	<b>11<sup>2</sup></b>	<b>\$232,064</b>	<b>\$574,700</b>
Reports for which final action was taken during the reporting period.	6 <sup>3</sup>		
<ul style="list-style-type: none"> <li>Dollar value of disallowed costs that have been recovered through collection or offset.</li> </ul>		\$0	\$310,641
<ul style="list-style-type: none"> <li>Dollar value of disallowed costs written off as uncollectible.</li> </ul>		\$0	\$0
Reports for which final actions were not completed by the end of the reporting period.	6 <sup>4</sup>	\$232,064	\$264,059

<sup>1</sup> One management decision resolved an evaluation report that did not report a monetary finding and the management decision did not assess a penalty for noncompliance with CSG requirements.

<sup>2</sup> One evaluation report was closed without a monetary penalty with the issuance of the management decision, leaving 10 reports with monetary findings to be collected.

<sup>3</sup> Final collections are reported on five reports and a partial collection was received on one report with the balance to be collected in the fall of 2024.

<sup>4</sup> While final monetary collection actions took place for one evaluation report, two administrative recommendations in that report remain open. This leaves 5 reports with monetary collections pending and one report with administrative corrective actions pending.



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Section 405(c)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	16
Section 405(c)(3)	Statistical table showing the total number of audit reports and results from recommendations that funds be put to better use agreed to in a management decision	16
Section 405(c)(4)	Whether the establishment entered into a settlement agreement with any official found to have engaged in retaliation for whistleblower activity	NA
Section 405(c)(5)	Summary of audit reports where final action has not been completed within one year of a management decision	NA



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## Contact CPB OIG

If you have information about fraud, waste, or abuse involving CPB funds, initiatives, or operations, please call, write, or e-mail the Office of the Inspector General or file a complaint through our website. Your report may be made anonymously.

Call: Inspector General Hotline  
202-879-9728 or  
800-599-2170

Email: [oigemail@cpb.org](mailto:oigemail@cpb.org)

Write: Inspector General Hotline  
Office of the Inspector General  
Corporation for Public Broadcasting  
401 Ninth Street, NW  
Washington, DC 20004-2129

Website: <https://cpboig.oversight.gov/hotline>



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of [Oversight.gov](https://oversight.gov). This new website provides a “one stop shop” to follow the ongoing oversight work of all Inspectors General that publicly post reports.

The Corporation for Public Broadcasting, like the other OIGs, will continue to post reports to its own website. But with the launch of Oversight.gov, users can now sort, search, and filter the site’s database of public reports from all of CIGIE’s member OIGs to find reports of interest. In addition, the site features a user-friendly map to find reports based on geographic location, and contact information for each OIG’s whistleblower hotline. Users can receive notifications when new reports are added to the site by following CIGIE’s new Twitter account, [@OversightGov](https://twitter.com/OversightGov).



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